

## INTERNAL SERVICE FUNDS

Internal Service Funds account for the operations of State agencies which render goods or services to other agencies of governmental units on a cost- reimbursement basis.

**Institutional Industries** - This fund accounts for revenues and expenses incurred from the operation of inmate employment programs. Goods produced or manufactured as a result of such programs are sold to state agencies and political subdivisions of the State as well as to the general public.

**Administrative Services Revolving** – This fund is used to account for the following four rotary funds.

**Communications Rotary Fund** accounts for the expenses related to telecommunications services to State agencies. Revenues consist of charges to user agencies.

**Motor Pool Rotary Fund** accounts for the operation and maintenance of State garages including the servicing and repair of all automotive equipment owned or controlled by the State. Revenues consist of charges to user agencies.

**Printing Rotary Fund** accounts for the operation of the State Print Shop which provides printing services to other State agencies. Revenues consist of charges to user agencies.

**Data Processing Rotary Fund** accounts for the data processing service operated by Information Service Division. Revenues consist of charges to user agencies.

**State Office Building Commission** - This Commission, created as a public body both corporate and politic, is authorized by statute to issue debt obligations for financing of the Indiana Government Center and certain correctional facilities. The facilities are rented to the State of Indiana on a cost-reimbursement basis.

**Recreational Development Commission** - This Commission, created as a public body both corporate and politic, is authorized by statute to issue debt obligations for financing of the construction and renovation of state park inns. Lease agreements with the inns produce revenues sufficient to make the bond payments.

**Self-Insurance Funds** - The self-insurance funds consist of the **State Employees' Death Benefits Fund, State Police Health Insurance Funds, State Police Benefits Fund, State Employee Disability Fund, and the State Employee Health Insurance Fund**. These funds administer health insurance, disability and death benefit plans for state employees and state police personnel.